



STATE OF CALIFORNIA
Franchise Tax Board - Legal Branch

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M E M O R A N D U M

TO: Michael Mazerov
Director of Information
Multistate Tax Commission

DATE: July 30, 1997

FILE: 410:BWT:MTC9

FAX THIS DATE

FROM: Brian W. Toman

SUBJECT: Definition of a Unitary Business
MTC Working Draft Proposals

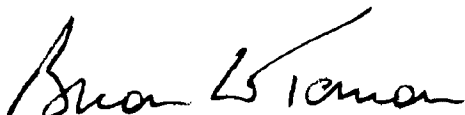
During the July 17th teleconference call on the captioned subject, John Warren invited each participant to submit the wording he or she would like to see in the regulation in addition to or in place of the wording in the April 1995 draft of his July 7, 1997 draft. The wording changes of FTB staff are attached and are the same changes suggested in my memorandum to you dated June 3, 1997 (copy attached).

I have been working off the November 1996 MTC draft, which is the one I took off the MTC web site.

For reasons unknown to me, we could not match the font on the MTC draft so the line numbers on the attachment do not exactly match the line numbers on the November 1996 MTC draft. To aid in identifying the line numbers between the November 1996 MTC draft and the attached draft, the MTC line numbers are indicated in hand writing to the right of the line numbers on the attached draft..

Additions to the text are in italics (the original text otherwise in italics is left unchanged). Deletions are in ~~strikeout~~. The changes are to the original text and deal with some of the same lines John has

suggested be revised. This does not mean I disagree with John's suggestions, its just that we are both working off original text.



Brian W. Toman

Director, Multistate Tax Bureau

Attachments

cc: John Warren

Members of Task Force C